

1997-98 SESSION  
COMMITTEE HEARING  
RECORDS

Committee Name:

Joint Committee on  
Finance  
(JC-Fi)

Sample:

- Record of Comm. Proceedings
- 97hrAC-EdR\_RCP\_pt01a
- 97hrAC-EdR\_RCP\_pt01b
- 97hrAC-EdR\_RCP\_pt02

- Appointments ... Appt
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- Clearinghouse Rules ... CRule
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- Committee Hearings ... CH
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- Hearing Records ... HR
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- Miscellaneous ... Misc
- 97hr\_JC-Fi\_Misc\_pt01d\_DPR
- Record of Comm. Proceedings ... RCP
-

Joint Finance

16.505/16.515

14 Day Passive  
Reviews

6/24/96 to  
9/23/96

8/28/96  
DOR

*approved*

# STATE OF WISCONSIN

SENATE CHAIR  
BRIAN BURKE

100 North Hamilton  
P.O. Box 7882  
Madison, WI 53707-7882  
Phone: 266-8535



ASSEMBLY CHAIR  
BEN BRANCEL

119 Martin Luther King Blvd.  
P.O. Box 8952  
Madison, WI 53708-8952  
Phone: 266-7746

## JOINT COMMITTEE ON FINANCE

August 28, 1996

Secretary James Klauser  
Department of Administration  
101 East Wilson, 10<sup>th</sup> Floor  
Madison, WI 53707-7864

Dear Secretary Klauser:

This is to inform you that the members of the Joint Committee on Finance have reviewed your August 9, 1996 request pursuant to s.16.515/.505 regarding a Department of Revenue request for the administration of special district taxes and the stadium tax.

No objections to this request have been raised. Accordingly, the request is approved.

Handwritten signature of Brian Burke in black ink.

BRIAN BURKE  
Senate Chair

Handwritten signature of Ben Brancel in black ink.

BEN BRANCEL  
Assembly Chair

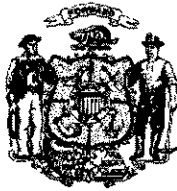
cc: Members, Joint Committee on Finance  
Secretary Bugher, Department of Revenue  
Legislative Fiscal Bureau

BB:BB:al

# STATE OF WISCONSIN

SENATE CHAIR  
**BRIAN BURKE**

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P.O. Box 7882  
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## JOINT COMMITTEE ON FINANCE

### MEMORANDUM

TO: Joint Finance Committee Members

FROM: Senator Brian Burke  
Representative Ben Brancel  
Co-Chairs, Joint Committee on Finance

DATE: August 12, 1996

RE: 16.515/505(2)

Attached is a copy of a request from the Department of Administration dated August 9, 1996 pursuant to 16.515/.505(2) pertaining to a request from the Department of Revenue.

Please review this item and notify Senator Burke's or Representative Brancel's office no later than **Wednesday, August 28, 1996**, if you have any concerns about the request or would like the Committee to meet formally to consider it.

Also, please contact us if you need further information.

BB:BB:jc

**CORRESPONDENCE MEMORANDUM****STATE OF WISCONSIN  
Department of Administration****Date:** August 9, 1996**To:** The Honorable Brian Burke, Co-Chair  
Joint Committee on FinanceThe Honorable Ben Brancel, Co-Chair  
Joint Committee on Finance**From:** James R. Klauser, Secretary  
Department of Administration**Subject:** S. 16.515/16.505(2) Requests

Enclosed are requests which have been approved by this department under the authority granted in s. 16.515 and s. 16.505(2). The explanation for each request is included in the attached materials. Listed below is a summary of each item:

<u>AGENCY</u>	<u>DESCRIPTION</u>	<u>1995-96</u> <u>AMOUNT</u>	<u>FTE</u>	<u>1996-97</u> <u>AMOUNT</u>	<u>FTE</u>
DOR 20.566(1)(gd)	Administration of Special District Taxes; Stadium Tax			\$744,000*	5.50

\*\$282,000 Ongoing

As provided in s. 16.515, this request will be approved on August 30, 1996, unless we are notified prior to that time that the Joint Committee on Finance wishes to meet in formal session about this request.

Please contact Linda Nelson at 266-3330, or the analyst who reviewed the request in the Division of Executive Budget and Finance, if you have any additional questions.

Attachments

# CORRESPONDENCE/MEMORANDUM

STATE OF WISCONSIN  
Department of Administration

*Date:* August 2, 1996

*To:* James R. Klauser, Secretary  
Department of Administration

*From:* Paul Ziegler, Policy and Budget Analyst  
State Budget Office

*Subject:* Department of Revenue's s.16.505/515 request for stadium tax administration.



## Request

The Department of Revenue (DOR) requests additional expenditure authority of \$744,000 and 5.50 FTE permanent positions in FY97 for appropriation s.20.566(1)(gd), Administration of special district taxes, for administering the stadium tax. Of the amount requested, \$282,000 is for ongoing funding.

## Revenue Source for the Appropriation

The source of revenue for the appropriation under s.20.566(1)(gd), Administration of special district taxes, is a percentage of stadium tax receipts. During calendar years 1996 and 1997 this appropriation will receive 3% of stadium tax revenues. In subsequent years, this appropriation will receive 1.5% of the amounts collected.

## Background

1995 Act 56 created a local professional baseball park district consisting of Milwaukee, Waukesha, Washington, Racine, and Ozaukee counties. With the authority granted by the act, the district imposed a 1/10th of a percent sales tax throughout these five counties to fund a new professional baseball stadium. The tax was effective January 1st, 1996 and is administered by the Department of Revenue.

This request is for the department's FY97 and ongoing expenses. A separate request for the department's FY96 start-up costs received no objections from the Joint Committee on Finance and was subsequently approved on June 27th. The FY96 request only covered expenses for that fiscal year. The department currently has no FY97 expenditure authority for stadium tax administration.

## Analysis

The imposition of this new tax requires that DOR implement and maintain an entire spectrum of tax administration activities for an estimated 45,000 tax filers. These activities include the development of a taxpayer account database, the maintenance of tax receipt information, the printing and distribution of forms and instructions, the determination of tax liability, billing of underpayments, refunding of overpayments, nonfiler identification, and pass-through of tax proceeds to the district.

Permanent Positions. The Department of Revenue requests 5.50 FTE permanent positions to assist in these functions:

- *Management Information Specialists* - An MIS 4 and an MIS 3 are requested to design and develop the stadium tax registration, collection, and audit systems and to modify existing systems to accommodate the new tax. The duties of these 2.0 FTE positions will include data transfers between stadium tax systems and interrelated processes such as delinquent tax collection and revenue accounting.
- *Program Assistant 1 (registration)* - This 1.0 FTE position will establish and maintain account information for retailers responsible for collecting the tax. The department expects 5,900 stadium tax registrations and 9,300 account updates annually.
- *Program Assistant 1 (return processing)* - A 1.0 FTE program assistant 1 will manage an additional 5,250 sales tax return forms each year that will require review and/or correction prior to processing. Furthermore, DOR estimates that 1,300 incomplete returns will be received annually. These types of returns often require contact with the sales tax registrant to resolve questions and problems.
- *Tax Representative 1* - A 1.0 FTE tax representative 1 position will conduct follow-up activities for an expected 9,400 annual adjustment notices. Most of these adjustments involve errors by the taxpayer in calculating the amount of tax, interest and/or late fee due. This position will update DOR records when the amount of tax paid differs from the amount of tax reported. The tax representative 1 will also ensure that payments are credited to appropriate tax, penalty, fee, or interest charge. This position will further handle a projected 2,100 inquiries about the tax yearly.
- *Clerical Assistant 2 (50%)* - A half-time clerical assistant 2 position will operate scanning equipment to capture the information from the tax returns.

Computer Systems. The agency intends to develop new stadium tax computer systems to establish and maintain stadium tax account data, calculate adjustments, generate notices, and flag accounts with possible stadium tax liability. In addition to the two management information specialist positions, DOR also requests \$309,600 for 6880 hours of contract programming to assist in implementing these functions. Contract programmer duties will include modifying the existing sales tax system to accommodate the new tax, modifying existing reports, and creating new reporting applications.

Lock Box. The start-up of the stadium tax required DOR to use a separate stadium tax return until the agency could begin use of a single tax return for all three sales taxes it now administers (state, county, and stadium sales taxes). Stadium tax returns are currently being mailed to a separate lock box with the state's working bank (where remittances are deposited in the same manner as occurs with the state sales tax). The stadium tax returns will be sent to this separate lock box until the comprehensive three-tax returns are in use. The FY97 charge for this service is expected to be \$10,100. The three-tax return is expected to be in use in August for the reporting of July sales.

Scanning Equipment. Through reallocation of existing resources, DOR is implementing a scanning process to read the new sales tax returns. The department requests ongoing stadium tax expenditure authority of \$32,000 for the master lease purchase and maintenance of the scanning equipment. This amount represents 10% of the total cost of scanning implementation. The appropriations for state and county sales taxes will bear the remainder of the cost. The share to be paid by each funding source has been determined by calculating the number of data entry



keystrokes that would be required for the stadium tax if scanning were not implemented compared to the number now needed for the state and county sales taxes.

Scanning Verification. While scanning will eliminate the need for keying the returns, personnel will still be necessary to review all data that is flagged as ambiguous by the scanner. Consequently, in addition the half-time clerical assistant for the stadium tax's share of scanning operations, the department further requests \$5,200 for LTE salaries for data verification. The department has indicated that if scanning were not implemented, it would be necessary to seek an additional full-time data entry position.

GPR Reimbursement. Since the department is currently required to administer the tax but has no position or expenditure authority against which to charge these expenses, DOR is currently incurring GPR overtime costs for activities that cannot await the filling of the positions included in this request. To avoid these costs being permanently charged to the general fund, the department requests \$33,800 PR to allow these overtime expenditures to be transferred to the stadium tax appropriation.

Other Costs. The department also requests funding for personal computers, computer time, systems furniture, space rent, phone service, office supplies, and printing and postage.

Total Request. The table at the end of this memo details the request by fiscal year.

#### Appropriation Cash Balance

Requests to Date. The appropriation is expected to have adequate revenues to cover the requested expenditure authority. Growth in sales subject to the tax should eliminate the slight gap between FY99 revenues and expenditures plus reserves. The comparison of FY99 revenues to expenditures is key to the long-run appropriation balance since it is the first full fiscal year where the ongoing administrative fee rate of 1.5% is imposed.

#### Appropriation Balance Projection

	FY96	FY97	FY98	FY99
Beginning Balance	0	96,400	-113,300	17,000
Revenue	259,500	539,800	421,000	291,900
Expenditures	163,100	744,000	282,000	282,000
Reserves	0	<u>5,500</u>	<u>8,700</u>	<u>12,000</u>
Ending Balance	96,400	-113,300	17,000	14,900

Further Needs. While DOR has indicated that additional field audit positions may be needed to ensure taxpayer compliance, the agency did not include field audit positions in this request because the workload has not yet been determined. Given that the amounts already requested fully expend expected revenues, however, the department may be required to internally reallocate some of the positions and/or funding in this request to field audit functions.

#### Recommendation

Approve the request. It provides the department with the resources necessary to administer the stadium tax within the amount retained by the state for this purpose.

### Detail of Funding Request

	FY97	FY98	FY99
Permanent Salaries	109,900	129,300	129,300
LTE Salaries	5,200	5,200	5,200
Fringe Benefits	40,400	47,400	47,400
Supplies and Services			
Space Rent	19,600	12,700	12,700
Phone Service	2,600	1,700	1,700
Office Supplies	900	600	600
Travel & Training	7,000	3,300	3,300
Printing - Returns	5,900	5,900	5,900
Printing - Bracket Cards	700	700	700
Postage - Returns	21,300	21,300	21,300
Info-tech Charges	45,000	21,900	21,900
Scan Equip. Maintenance	-	1,400	1,400
Permanent Property			
Scanning Equipment	10,300	30,600	30,600
Non-recurring Costs			
Contract Programmers	309,600		
GPR Overtime Salary	24,800		
GPR Overtime Fringe	9,000		
Systems Furniture	38,700		
PCs for 5 Developers	26,000		
PCs for 3 End Users	14,100		
Developer Software	30,350		
Lock Box	10,050		
PC Network Infrastructure	9,000		
PC Wiring	1,600		
PC Installation	1,600		
Scanning Installation	400		
<b>TOTAL REQUEST</b>	<b>744,000</b>	<b>282,000</b>	<b>282,000</b>



# State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-8486 • FAX 608-266-5718

**Tommy G. Thompson**  
Governor

**Mark D. Bugar**  
Secretary of Revenue

## MEMORANDUM

July 11, 1996

CC JK  
PC

**TO:** Richard G. Chandler  
State Budget Director

**FROM:** Mark D. Bugar   
Secretary of Revenue

**SUBJECT:** s. 16.505/515 for Position and Expenditure Authority

JUL 12 1996  
DEF

The Department is requesting an increase in position and expenditure authority under s. 16.505/515 of \$744,000 and 5.50 FTE permanent positions in fiscal year 1996-97 in s. 20.566(1)(gd) to administer the Special District Tax created by 1995 Wisconsin Act 56. Annual funding of \$282,000 and 5.50 FTE permanent positions are required for the ongoing needs of the program.

### BACKGROUND OF REQUEST

1995 Wisconsin Act 56 imposed a 0.1% sales and use tax in Milwaukee, Ozaukee, Racine, Washington and Waukesha counties to fund a local professional baseball park district authority (stadium district). Payments of this stadium tax to the Department of Revenue began in February, 1996 for collections in the month of January, 1996. The Department is utilizing standard methods of collecting tax and ensuring taxpayer compliance. This will require additional audit, compliance and processing activity. New computer processing systems to process stadium tax data will have to be created by applications development staff.

Stadium tax will be reported along with state and county tax on existing sales and use tax forms with appropriate modifications beginning with the July, 1996 period (see attachment 1 for example of form). Stadium tax is reported by monthly filers on a separate transitional form for periods from January through June, 1996. This transition was necessary to allow for depletion of the supply of current tax forms, modification of tax forms to accommodate stadium tax, and development of systems needed to process returns that report the three types of tax (state, county and stadium).

Ongoing activities required to administer the stadium tax include the following:

1. Capture and computer storage of account and tax data reported by taxpayers.
2. Determination of tax payments and reporting requirements and corresponding, billing or refunding to taxpayers who are at variance with requirements.
3. Collection and deposit of tax and distribution of proper amounts of tax proceeds to the stadium district.
4. Field auditing of taxpayers.

## ADDITIONAL FUNDING REQUEST

### Computer System

A new stadium tax computer system will be developed to separate stadium tax data from state and county sales and use tax data captured from sales and use tax returns, and to transfer state and county tax data to the existing Sales Tax System (STS) for processing. The stadium tax system will also process and store stadium tax data and generate adjustments. Changes to the STS will be needed so that it can flag accounts with stadium tax liability. Changes will also be made to the Revenue Accounting System to account for receipts and distribute proceeds to the district, and the Delinquent Tax System so that it can accept delinquencies for stadium tax.

Additional applications development staff will be required to analyze, design, code and test the changes needed to existing systems and to write a new system to process stadium tax. A management information specialist 6 permanent position will be reallocated from existing staff to meet with the users and identify their needs, give assignments to contract programmers, and verify that completed work meets the required specifications. The Department is requesting 2.00 FTE permanent positions to provide a management information specialist 4 position to do the technical specifications, data analysis, and program specifications for the project and a management information specialist 3 position to be a programmer analyst who would do the coding, modify existing systems, and handle data transfers between the systems, making sure the systems are documented and meet coding standards. Three contract programmers will be required for 6,880 hours in fiscal year 1996-97. The contract programmer hours were determined based on estimated workloads associated with modifying the existing Sales Tax System, modifying existing reporting process, transmitting information to the Revenue Accounting and Delinquent Tax Collection Systems, and developing the tracking and reporting applications for stadium tax data.

One-time costs associated with the two new permanent positions and three contract programmers would include 5 standard developer workstations and LAN connects at \$5,200 each or \$26,000 and standard developer software at \$6,070 each or \$30,350. Annual costs would include \$7,000 in 1996-97 and \$3,300 annually, thereafter, for travel and training.

Additional computer time will be associated with the development and operation of the new system. Costs for computer time are estimated at \$45,000 in 1996-97 and \$21,900 annually in subsequent years.

To allow a network infrastructure for the personal computers for new positions will require acquisition of a communications access hub, a lobe attachment module and a bridge at a cost of \$9,000 in 1996-97.

### Taxpayer Identification and Notification

The existing sales tax registration form will be modified for ongoing registration of new accounts with stadium tax liability. The cost of this change will be minimal and will be absorbed.

The Compliance Registration Unit will flag new stadium tax accounts on the Sales Tax System that request return forms. The stadium tax account database will be updated from STS periodically. Other file maintenance required on the stadium tax system, and additional review steps, including security review, for all new sales tax registrants who may have sales in stadium district counties will have to be performed. An estimated 5,900 annual registrations with stadium tax liability will require additional processing time. An estimated 9,300 annual updates of registrants with stadium tax liability are anticipated. These activities will require a 1.00 FTE permanent program assistant 1 position in fiscal year 1996-97. One-time costs associated with the position would include \$4,700 for a standard personal computer.

### Return Processing

Transitional returns filed by taxpayers for the periods of January through June, 1996 are mailed to a separate lock box at the state working bank in Milwaukee. The estimated cost is \$26,000 for six months of use by the monthly filers. The returns will be validated and payments will be deposited at the bank in the same manner as current sales and use tax returns. \$10,100 is requested in fiscal year 1996-97 for lock box charges.

By August 20, 1996, systems must be in place for reporting stadium tax on a combined state, county and stadium sales and use tax form.

Based on space required for stadium tax on the revised sales and use tax return forms and instructions, 25% of ongoing printing and postage costs for these items will be charged to the Stadium Tax appropriation. Accordingly, \$5,900 of an estimated \$23,500 for printing and \$21,300 of an estimated \$85,000 for postage will be charged to the Stadium Tax appropriation.

A scanning process is being implemented in 1996-97 for capture of data and images from all sales and use tax returns. This will replace manual data entry and microfilming with automated scanning and manual verification of return figures flagged as questionable by the scanning equipment. The total cost of the scanning equipment is estimated at \$777,500, or \$305,900 annually under a three-year master lease. The annual cost of equipment maintenance, beginning in fiscal year 1997-98, is \$13,500. The cost of installation and wiring verification workstations is estimated at \$4,000. A total of 6.00 FTE permanent clerical assistant 2 positions and 6,696 LTE data entry operator 1 hours for scanning operation and data verification are required.

Based on an analysis of potential keystrokes for entering stadium tax data, approximately 10% of the sales tax return data entry workload is related to the Stadium Tax appropriation. Using this percentage, the cost allocation for the scanning process would be \$30,600 annually for the equipment master lease for three years, \$1,400 annually for maintenance, \$400 for installation, 0.50 FTE permanent positions, and 837 LTE hours.

Existing GPR (27% of the sales tax return data entry workload) and County Sales Tax (63% of the sales tax return data entry workload) resources are being reallocated in fiscal year 1996-97 to cover their portion of the costs.

If the Department were to continue with manual data entry, an estimate of data entry keystrokes needed to capture data from stadium tax lines shows that 1.5 FTE data entry operator positions would have to be added to the Stadium Tax appropriation. This was determined based on an estimated additional 9,362,563 keystrokes per year for the stadium tax lines on the sales tax return, and a total of 3,000 keystrokes per hour for keying and verifying. This translates into 3,120 hours, or 1.5 FTE. These positions would cost \$41,300 on an annual basis. Additional costs besides adding data entry operator positions are the added data processing terminals and maintenance costs of those terminals. This alternative would not address return processing delays or the stadium district authority's need for daily access to data.

A 1.00 FTE permanent program assistant 1 position is required in the Compliance Bureau/Income, Sales and Excise Taxes Division to perform the additional return processing workload resulting from the stadium tax. Returns rejected by the bank process due to accompanying correspondence which requires an initial review and correction before processing are expected to increase by 5%, or 5,250 returns annually due to the stadium tax. The number of incomplete returns that require manual review and correction is also expected to increase by 5%, or 1,300 returns annually. Additional work associated with these increases will include taxpayer contacts to resolve problems and answer questions, processing payments, handling return mail, and updating adjustment records for appeals or withdrawals of adjustments. Other activities include processing payments and returned mail, updating adjustment records for appeals or withdrawals of adjustments, and other clerical work related to stadium tax administration. Productive hours are expected to be allocated as follows:

<u>Activity</u>	<u>Hours</u>
Exception processing	360
Incomplete processing	870
Other activities	<u>450</u>
Total Activity Hours	1,680
DOR FTE Hour Conversion Factor	<u>1.2473</u>
Total FTE Hours	2,095 (1.00 FTE)

One-time costs associated with the position would include \$4,700 for a standard personal computer.

#### Adjustments and Correspondence

Reviewing and correcting computer-generated adjustment notices will require a 1.00 FTE permanent tax representative assistant 1 position in the Business Tax Services Section. An estimated 9,400 additional adjustments will be generated annually that have a stadium tax component. Many of these will require complex tracking of application of payments and delinquent adjustments. This position will also handle an expected increase in taxpayer inquiries related to stadium tax. One-time costs associated with the position would include \$4,700 for a standard personal computer.

Field Audit

Additional time will be required to field audit sales and use tax accounts that also file stadium tax returns, due to additional verifications and adjustment computations required. Also, more frequent audit of these accounts can be expected because of their additional tax liability. The cost will be absorbed until the additional field audit workload can be determined.

One-Time Activities

Existing GPR staff have been handling the increased workload associated with the implementation of the Stadium Tax. This has been covered through overtime hours for employees. The increased workload is due to the following activities in the Compliance Bureau:

1. Manual separation of state and county tax information from stadium tax information on transition returns in cases where the taxpayer erroneously reported all three tax types instead of only the stadium tax. This activities is expected to continue at the current level until September 30 and will reduce somewhat after that time.
2. Handling statewide taxpayer inquiries about the new combined sales and use tax return, particularly new registrants and non-monthly filers who have not yet had to file returns reporting stadium tax, review and adjustment of transition returns, and review and adjustment of stadium tax data that will be split from the state and county data by the computer system. These duties will be performed by the requested positions, but additional assistance is expected until the new employees have been trained and have reached an acceptable level of production.

The Department is requesting one-time funding of \$33,800 (\$24,800 permanent salaries and \$9,000 fringe benefits) to reimburse the GPR appropriation for the additional overtime activities. This is based on an average salary of \$11.00 per hour for a tax representative assistant 1 position at 1.5 times the salary for overtime pay for 1,500 hours. It is not expected that the GPR appropriation can absorb this cost in fiscal year 1996-97.

SUMMARY OF REQUEST

The following is a detailed summary of the position and expenditure authority requested for the costs of administering the stadium tax:

	Rate	Unit	1996-97	1997-98	1998-99
<i>Permanent Salaries</i>					
<i>Compliance</i>					
Program Asst. 1-Registration	9.118	1.00	16,120	18,965	18,965
Program Asst. 1-Return Adjustment	9.118	1.00	16,120	18,965	18,965
Tax Rep. Asst. 1-Return Adjustment	10.668	1.00	18,861	22,189	22,189
Overtime Hours	16.500	1,500 hrs.	24,750		
<i>Tax Processing</i>					
Clerical Assistant 2	9.706	.50	8,580	10,094	10,094
<i>Applications Development</i>					
MIS 4	14.773	1.00	26,119	30,728	30,728
MIS 3	13.651	1.00	24,135	28,394	28,394
<i>Total Permanent Salaries</i>			\$134,700	\$129,300	\$129,300

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	Rate	Unit	1996-97	1997-98	1998-99
<b>LTE Salaries</b>					
Data Entry Oper. 1-Data Verification	6.177	837 hrs.	5,170	5,170	5,170
<b>Total LTE Salaries</b>			\$5,200	\$5,200	\$5,200
<b>Fringe Benefits</b>					
Permanent Salaries @ 36.36%			48,972	47,026	47,026
LTE Salaries @ 7.65%			396	396	396
<b>Total Fringe Benefits</b>			\$49,400	\$47,400	\$47,400
<b>Supplies &amp; Services</b>					
Space Rent	2,300	8.5	19,600		
	2,300	5.5		12,700	
	2,300	5.5			12,700
Telephone Service	300	8.5	2,600		
	300	5.5		1,700	
	300	5.5			1,700
Office Supplies	100	8.5	900		
	100	5.5		600	
	100	5.5			600
Travel & Training			7,000	3,300	3,300
Printing			5,900	5,900	5,900
Printing (Bracket Cards)			700	700	700
Postage			21,300	21,300	21,300
Info-Tech Charges			45,000	21,900	21,900
Scanning Equipment Maintenance				1,400	1,400
<b>Total Supplies &amp; Services</b>			\$103,000	\$69,500	\$69,500
<b>Permanent Property</b>					
Scanning Equipment/Software			10,300	30,600	30,600
<b>Total Permanent Property</b>			\$10,300	\$30,600	\$30,600
<b>One-Time Financing</b>					
<b>Supplies &amp; Services</b>					
Systems Furniture/Chair/Phone	4,300	9	38,700		
PC Wiring	200	8	1,600		
PC Installation	200	8	1,600		
Contract Programmers	\$45	6,880 hrs.	309,600		
Lock Box			10,056		
User Personal Computers	4,700	3	14,100		
Workstation Installation/Wiring			400		
<b>Permanent Property</b>					
Developer PC Software	6,070	5	30,350		
PC Network Infrastructure			9,000		
Developer Personal Computers	5,200	5	26,000		
<b>Total One-Time Financing</b>			\$441,400	\$0	\$0
<b>Total Costs</b>			\$744,000	\$282,000	\$282,000

### PROGRAM REVENUE CASH FLOW ANALYSIS

An appropriation balance analysis is presented below for the Special District Taxes Administration appropriation.

	FY 1995-96	FY 1996-97	FY 1997-98	FY 1998-99
Beginning Balance	\$0	\$96,400	(\$113,300)	\$17,000
Projected Revenue	259,500	539,800	421,000	291,900
Projected Expenditures	(163,100)	(744,000)	(282,000)	(282,000)
Reserves		(5,500)	(8,700)	(12,000)
Ending Balance	\$96,400	(\$113,300)	\$17,000	\$14,900



Richard G. Chandler  
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The projected revenue is based on a 3% administrative fee for calendar years 1996 and 1997 and 1.5% for subsequent years.

#### REVENUE SOURCES FOR APPROPRIATION

The source of revenue deposited in the appropriation under s. 20.566(1)(gd), Administration of Special District Taxes, is 3% of taxes collected to cover costs incurred in administering the special district taxes for the first 2 years of collection and 1.5% thereafter.

# Wisconsin Sales and Use Tax Return

## (Includes State, County, and Stadium Sales and Use Tax)

Attachment 1

For use only by permit holder named on the return. New owners must apply for their own permit.

H

	Permit number	Period covered	Due date
Fed. Emp. Ident. No. (fill in if blank)		Sole proprietor's social security no.	<b>MAIL RETURN TO:</b> Wisconsin Department of Revenue Box 93389 Milwaukee, WI 53293-0389

<b>SALES</b>	1 Gross receipts	1		
<b>DEDUCTIONS</b>	2 Resale certificate sales	2		
	3 Exemption certificate sales (includes government sales)	3		
	4 Sales tax included in line 1 (see instructions for line 4)	4		
	5 Sales in interstate commerce	5		
	6 Sales of exempt property and services	6		
	7 Sales of groceries and highway fuel	7		
	8 Sales returns, allowances, and bad debts (see instructions)	8		
	9 Other (see instructions for line 9)	9		
	10 Total deductions (add lines 2 through 9)	TOTAL 10		
<b>SALES TAX DUE</b>	11 State taxable receipts (subtract line 10 from line 1)	11		
	12a State sales tax (multiply line 11 by .05)	12a		
	12b County sales tax: Enter total from back of return, Col. A	x .005	12b	
	12c Stadium sales tax: Enter total from back of return, Col. C	x .001	12c	
	13 Total sales tax (add lines 12a, 12b, and 12c)	13		
	14 Discount (multiply line 13 by .005)	14		
	15 Net sales tax (subtract line 14 from line 13)	15		
<b>PURCHASES SUBJECT TO USE TAX</b>	16 Asset additions	16		
	17 Repair and supply items	17		
	18 Other (promotional or research materials, dealer plates, etc.)	18		
	19 Total purchases subject to use tax	19		
<b>USE TAX DUE</b>	20a State use tax (multiply line 19 by .05)	20a		
	20b County use tax: Enter total from back of return, Col. B	x .005	20b	
	20c Stadium use tax: Enter total from back of return, Col. D	x .001	20c	
	21 Total use tax (add lines 20a, 20b, and 20c)	21		
<b>TOTAL DUE</b>	22 Total sales and use taxes (add lines 15 and 21)	22		
	23 Interest and penalty (see instructions for line 23)	23		
	24 TOTAL DUE (add lines 22 and 23)	24		

**READ  
BEFORE  
SIGNING**

- If you have an entry on line 12b, 12c, 20b, or 20c, you must complete Sch. CT on reverse side.
- Do not take credit for previous overpayments on this return. See General Instructions.
- This return must be filed when due, even if you have no tax to report.
- Failure to timely file will result in a late filing fee and may result in additional penalties. See instructions for additional information regarding computation of penalties.
- Please send all name, address, ownership, or other account changes in a letter to: Registration Unit, Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902

Leave Blank

Your signature

Date

Phone

( )